--- 1/40th Pound - “Series of 1886” - 4th BABN Contract (1886-1892) ---

--- *lithographed* in BLACK on *unwatermarked* vertical mesh wove - 21 x 28 mm. ---

--- perforated 12 - scanned at 200% scale ---

The omission of the inscribed **THREE POUNDS / PER M OR / UNDER** probably had no significance other than a simplification of the stamp design for *small* cigarettes. Unless otherwise specified by design, or overprinting, the basic stamp implied *small* cigarette.

Judging by the many surplus extant sheets of **RC-85(L)**, the catalogue listing is reversed. The catalogue lists **RC-85(L)** as from 1886, and prior to **RC-94**. I feel that this is incorrect. **RC-94** is inscribed **“THREE POUNDS / PER M OR / UNDER”** (which logically follows from the “Series of 1880” Type III strip, which was inscribed with “**NOT MORE THAN 1/20 lb**”). I think that **RC-94** is from 1886, and was recorded by John McKay as *recess printed* under the **3rd BABN Contract** - see below:

John McKay records the ‘delivery’ of 475,000 *recess printed* copies of the “1-40 Black, Square, Cigarettes” under the **3rd BABN Contract** (1878-1886). These appear to be **RC-94**.

He further reports that under **4th BABN Contract** (1886-1892) the ‘delivery’ of 960,000 *recess printed* copies and 4,544,400 *lithographed* copies of “1-40 Black, Square, Cigarettes”. The *recess printed* stamps appear to be balance of the preceding **RC-94**, while the *lithographed* stamps were **RC-85(L)**.

The **Budget of 1885** maintained the previous classifications but increased the excise duty to 5¢ per pound on *domestic leaf* tobacco - to 20¢ per pound on *bulk foreign leaf* tobacco - and to 35¢ per pound on *foreign leaf tobacco* in packages of less than 1/20th pound.

The standard factory weight for cigarettes at this time was about 2½ pounds per thousand, thus fitting under the *not more than 3 pounds per thousand* government limit.

if 1000 cigarettes equals 2½ pounds, then
10 cigarettes equals 2½ ÷ 100 = 5 / 200, or 1/40th pound, and
20 cigarettes equals 2½ ÷ 50 = 5 /100, or 1/20th pound

thus the size denominations of 1/40th and 1/20th pounds correspond to 10 and 20 cigarettes respectively.

★**RC-85(L)** - 1/40th pound, black, perforated 12, *lithographed* on *unwatermarked* vertical mesh wove paper

★**RC-85(L) CP** - 1/40th pound, black, perforated 12, *lithographed* on *unwatermarked* vertical mesh wove paper, stamped **CANCELLED** in 3 mm. Gothic letters

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★**RC-85(L) PP**- 1/40th pound, black, a *lithographed* plate proof on light cardboard

★**RC-85(L)** - 1/40th pound, black, perforated 12, on *unwatermarked* vertical mesh wove paper
[the upper and lower imprint strips of four - scanned at 100% scale]

--- the 55 mm. “Montreal” imprint - [scanned at 200%] ---

★The collection also contains a full sheet of one hundred (10 x 10), ★plus a lower half sheet of fifty, of the black lithographed **RC-85(L)** - the 1/40th pound stamp on *unwatermarked* vertical mesh wove. The 54 mm. “Montreal” imprint is centred at top and bottom of these sheets.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1886-88 \ 1-40th black],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 7th 2013, JBH